

## EXHIBIT 60

**From:** Borelli, Victor  
**To:** steve@keysourcemedical.com  
**Sent:** 5/20/2008 11:43:56 PM  
**Subject:** RE: things

i may be hitting the back button...

I bet you David wins!

Victor M. Borelli

National Account Manager, Retail  
Covidien  
Mallinckrodt Pharmaceutical Generics  
O:410.308.0633  
F:410.308.0634  
C:443.204.7914  
email: victor.borelli@covidien.com  
www.covidien.com

This information may be confidential and/or privileged. Use of this information by anyone other than the intended recipient is prohibited. If you receive this in error, please inform the sender and remove any record of this message.

---

**From:** Steven J. Cochrane [mailto:steve@keysourcemedical.com]  
**Sent:** Tuesday, May 20, 2008 7:39 PM  
**To:** Borelli, Victor  
**Subject:** RE: things

Watching the game? You can admit you will be watching Idol in another 20 minutes - its OK, really.

--- On Tue, 5/20/08, Borelli, Victor <Victor.Borelli@Covidien.com> wrote:

From: Borelli, Victor <Victor.Borelli@Covidien.com>  
Subject: RE: things  
To: steve@keysourcemedical.com  
Date: Tuesday, May 20, 2008, 7:34 PM

watching beer run while the game is on hold... I love the NY attitude!

Victor M. Borelli

National Account Manager, Retail  
Covidien  
Mallinckrodt Pharmaceutical Generics  
O:410.308.0633  
F:410.308.0634  
C:443.204.7914  
email: victor.borelli@covidien.com  
www.covidien.com

This information may be confidential and/or privileged. Use of this information by anyone other than the

intended recipient is prohibited. If you receive this in error, please inform the sender and remove any record of this message.

**From:** Steven J. Cochrane [mailto:[steve@keysourcemedical.com](mailto:steve@keysourcemedical.com)]  
**Sent:** Tuesday, May 20, 2008 7:33 PM  
**To:** Borelli, Victor  
**Subject:** Re: things

Understood Godfather. We did order 'extra' on the Oxycodones, but I'll get with Dave tomorrow and order more.

Thanks,  
Steve

[illegible]

**Steven J. Cochrane**  
VP, Purchasing  
**KeySource Medical, Inc.**  
*An Inc. 500 Company*

*e-mail* [Steve@KeySourceMedical.com](mailto:Steve@KeySourceMedical.com)  
*direct tel* 1-866-371-0408  
*cell* 1-516-510-6582

--- On Tue, 5/20/08, Borelli, Victor <Victor.Borelli@Covidien.com> wrote:  
From: Borelli, Victor <Victor.Borelli@Covidien.com>  
Subject: things  
To: steve@keysourcemedical.com  
Date: Tuesday, May 20, 2008, 7:09 PM

I am watching the Syracuse sports channel and Keith (me want food) Hernandez is on... Man he doesn't miss the post game buffet line does he? Maybe he quit smoking? And Mike Piazza retires! Wow...

Okay, seriously for a second, I just got off a conference call and the Actavis oxy back orders are affecting everyone's orders. Can you do us both a favor and check your inventories on oxy 5, 15 mg & 30 mg . If you are low, order more. If you are okay, order a little more. Capesce?

Call me in the morning to talk it through...

By the way, destroy this e mail... Is that really possible? Oh well...

Thanks,

Victor M. Borelli

National Account Manager, Retail  
Covidien  
Mallinckrodt Pharmaceutical Generics

O:410.308.0633

F:410.308.0634

C:443.204.7914

email: victor.borelli@covidien.com

[www.covidien.com](http://www.covidien.com)

This information may be confidential and/or privileged. Use of this information by anyone other than the intended recipient is prohibited. If you receive this in error, please inform the sender and remove any record of this message.